EXHIBIT 3

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June 2, 2004

VIA FACSIMILE

Jason G. Sheasby, Esq. Irell & Manella 1800 Avenue of the Stars, Suite 900 Los Angeles, CA 90067

Re: Biogen et al. v. Trustees of Columbia University in the City of New York

Dear Jason:

I write to respond to your letter sent to me after the close of business Friday, which I did not receive until after the holiday weekend.

We understand that counsel for Biogen and Genzyme has separately responded to Columbia's allegations regarding the confidentiality of certain materials included with Biogen/Genzyme's reply brief. It does not appear that Columbia has a legitimate claim of confidentiality for these materials under the circumstances, but we will certainly consider any arguments you have to the contrary. To this end, please provide a more detailed explanation as to why you believe the materials referenced in your May 28 letter are confidential if, in fact, you maintain that position.

We intend to respect the confidential nature of sensitive documents and information that are produced in this case, but at this time we are not convinced that the materials you reference are confidential. If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

Mark A. Pals

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San Francisco Washington, D.C.